and above (ii) Rs. 20 lakhs and above and (iii) Rs. 50 lakhs and above during the last three years, year-wise;

(c) what is the number of persons in whose case the penalty has been waived; and

(d) what are the reasons for waiving the penalty amount?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) to (d) The information is being collected and will be laid on the Table of the House.

Notices served on Commissioners of Income Tax under Rule 56(j)

1947. SHRI RAJNI RANJAN SAHU:
SHRIMATI AMARJIT KAUR:
SHRI T. CHANDRASEKHAR REDDY:

Will the Minister of FINANCE be pleased to state what is the number of Income Tax Commissioners who have been served with notices under Rule 56(j) of the service rules during the last one year?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): 7 Commissioners of Income Tax were served with notices under Rule 56(j) of the Fundamental Rules, during the last one year.

Income-tax Cases pending in Courts

1948. SHRI RAJNI RANJAN SAHU:
SHRIMATI AMARJIT KAUR:
SHRI T. CHANDRASEKHAR REDDY:

Will the Minister of FINANCE be pleased to state:

(a) what is the number of Income Tax cases pending in various Courts as on 31st March, 1986;

(b) what steps have been taken by Government to expedite these cases?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) On the basis of information available in the Ministry of Finance, the number of cases relating to direct taxes pending on 31-3-86 is as under;

Supreme Court	.	3435
High Courts	.	38147

(b) The Chief Justice of India and the Chief Justices of various High Courts have been requested to constitute Tax Benches on a continuing basis and to hear on priority basis issues which recur in number of cases. Cases have been bunchd issue-wise for this purpose.

Money collected under the Amnesty Scheme

1949. SHRI RAJNI RANJAN SAHU:
SHRI T. CHANDRASEKHAR REDDY:
SHRIMATI AMARJIT KAUR:

Will the Minister of FINANCE be pleased to state:

(a) what is the amount of money collected by Government under the amnesty scheme declared in the matter of income tax during the last year;

(b) what is the number of assessees who availed of this facility; and

(c) what benefit will accrue to Government by extending the scheme upto September, 1986?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): [illegible] Statistics are not being

(b) by when decision is likely to be taken on these applications?

THE MINISTER OF STATE IN

Tax holiday enjoyed by Free Trade Zone units

1954. SHRI SURAJ PRASAD: